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ABSTRACT

Drawing from data submitted by the Wisconsin Vocational, Technical, and Adult Education (VTAE) districts on their 1993-94 actual cost allocation schedules, this report provides information on district and statewide program and unit costs. First, introductory material provides a statewide summary by aid category of the actual unit costs and ratios for headcount enrollments and full-time equivalent (FTE), indicating that the total unduplicated headcount for the district was 438,396 students and that the cost per headcount student was $1,094. FTE figures indicate an enrollment of 60,715 students at a cost of $7,898 per student and total operational costs for the district are cited at $479,502.7. The bulk of the report contains cost schedules illustrating: (1) district operational costs and total budget; (2) district total expenditure and revenues; (3) district staff costs; (4) district materials fees and FTE student enrollments; (5) statewide costs and FTE enrollment by district; (6) statewide costs per FTE by aid category; (7) costs per FTE by district for college parallel, associate degree, vocational programs, vocational/adult programs, and community services; (8) FTE students and cost by district for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education; (9) FTE enrollment and operational cost percentages; (10) cost rations per FTE student; and (11) FTE student enrollment percentages. (KP)

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ACTUAL 1993-94
COST ALLOCATION SUMMARY

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Wisconsin
Technical College System

JC 950 014

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ACTUAL 1993-94

COST ALLOCATION SUMMARY

December 1994

Wisconsin Technical College System Board
310 Price Place
Madison, Wisconsin 53705

Dwight A. York, State Director

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FOREWORD

The information contained in this summary was derived from data submitted by the technical colleges on their 1993-94 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to the colleges, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of Wisconsin's technical colleges. The data is also used to answer requests for information from the Governor, the Legislature and the public. In addition, the costs by instructional division are used in preparing Wisconsin's State Plan for Vocational Education required by federal statute.

The table below provides a statewide summary by aid category of the 1993-94 actual unit costs and ratios for both headcount and full-time equivalent (FTE) students:

		Postsecondary		Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Headcount Enrollment[1]	17,709	104,027	96,435	259,410	22,177	438,396
Cost per Student	$1,462	$2,384	$1,669	$162	$114	$1,094
Full-Time Equivalent Students[2]	4,907	33,238	16,598	5,436	536	60,715
Cost per Full-Time Equivalent	$5,276	$7,460	$9,703	$7,744	$4,711	$7,898
Total Operational Cost[3]	$25,890.0	$247,948.6	$161,042.8	$42,097.0	$2,524.3	$479,502.7
Cost per Student Ratios	1.34	2.18	1.53	.15	.10	1.00
Cost per FTE Ratios	.67	.94	1.23	.98	.60	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each technical college, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

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[1]Enrollment is duplicated among categories, except for the total which is unduplicated.

[2]An FTE student represents 30 credits in each aid category.

[3]In thousands.

Schedule A-1
1993-94 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS
(As reported by the colleges on the VE-CA-1 Cost Allocation Schedule)

Technical College	OPERATIONAL								Other Costs[1]	TOTAL BUDGET[2]
	Instruction	Instructional Resources	Student Services	Research	General Admin.	General Institu.	Physical Plant	Subtotal		
Chippewa Valley	$ 18,482,398	$ 756,201	$ 1,714,248	$ 305,652	$ 784,267	$ 2,126,986	$ 1,479,413	$ 25,649,165	$ 8,594,583	$ 34,243,748
Western	16,223,914	498,441	1,998,347	383,796	748,208	1,951,265	1,477,601	23,281,572	13,666,002	36,947,574
Southwest	7,126,342	534,459	725,078	97,480	520,975	599,863	710,896	10,315,093	5,920,889	16,235,982
Madison	40,353,287	1,731,634	5,842,032	172,623	2,049,573	3,703,535	5,103,772	58,956,456	20,050,996	79,007,452
Blackhawk	9,392,885	393,447	1,696,807	175,745	657,575	1,187,452	1,046,791	14,550,702	5,642,772	20,193,474
Gateway	22,099,541	908,324	3,869,656	231,637	761,716	2,596,475	3,110,504	33,577,853	13,967,462	47,545,315
Waukesha	22,629,453	838,348	3,425,478	184,989	759,461	3,646,571	2,199,265	33,683,565	8,193,785	41,877,350
Milwaukee	66,596,744	2,739,056	11,686,684	412,291	3,062,120	7,125,090	11,220,299	102,842,286	72,513,926	175,356,212
Moraine Park	13,962,254	869,984	2,575,255	59,394	605,052	3,112,188	1,562,281	22,746,408	7,449,259	30,195,667
Lakeshore	11,797,097	582,539	981,114	91,541	531,295	1,888,566	1,083,676	16,955,828	4,897,405	21,853,233
Fox Valley	27,922,993	772,023	2,589,284	274,347	865,061	5,219,755	2,746,190	40,389,653	15,008,448	55,398,101
Northeast	22,497,699	539,396	3,051,866	60,422	641,680	2,671,868	2,234,417	31,697,348	8,766,564	40,463,912
Mid-State	9,588,186	388,635	1,725,061	127,054	561,749	1,088,189	1,143,957	14,622,831	4,223,592	18,846,423
Northcentral	13,046,069	794,542	1,661,047	87,689	756,848	1,387,406	1,562,025	19,295,626	7,212,034	26,507,660
Nicolet	5,918,152	559,014	1,227,959	82,189	358,107	1,074,381	906,108	10,125,910	2,771,336	12,897,246
Indianhead	14,573,174	521,421	2,258,063	149,876	531,162	1,020,537	1,758,212	20,812,445	8,392,711	29,205,156
STATEWIDE TOTAL	$322,210,188	$13,427,466	$47,027,979	$2,896,725	$14,194,849	$40,400,127	$39,345,407	$479,502,741	$207,271,764	$686,774,505
Chippewa Valley	72.1% HI	2.9%	6.7%	1.2%	3.0%	8.3%	5.8% LO	5.4%		74.9%
Western	69.7	2.1	8.6	1.7 HI	3.2	8.4	6.3	4.9		63.0
Southwest	69.1	5.2	7.0	0.9	5.1 HI	5.8	6.9	2.2		63.5
Madison	68.4	2.9	9.9	0.3	3.5	6.3	8.7	12.3		74.6
Blackhawk	64.5	2.7	11.7	1.2	4.5	8.2	7.2	3.0		72.1
Gateway	65.8	2.7	11.5	0.7	2.3	7.7	9.3	7.0		70.6
Waukesha	67.2	2.5	10.2	0.5	2.3	10.8	6.5	7.0		80.4 HI
Milwaukee	64.7	2.7	11.4	0.4	3.0	6.9	10.9 HI	21.5 HI		58.6 LO
Moraine Park	61.4	3.8	11.3	0.3	2.6	13.7 HI	6.9	4.7		75.3
Lakeshore	69.6	3.4	5.8 LO	0.6	3.1	11.1	6.4	3.5		77.6
Fox Valley	69.1	1.9	6.4	0.7	2.2	12.9	6.8	8.4		72.9
Northeast	71.0	1.7 LO	9.6	0.2 LO	2.0 LO	8.4	7.1	6.6		78.3
Mid-State	65.6	2.7	11.8	0.9	3.8	7.4	7.8	3.1		77.6
Northcentral	67.6	4.1	8.6	0.5	3.9	7.2	8.1	4.0		72.8
Nicolet	58.5 LO	5.5 HI	12.1 HI	0.8	3.5	10.6	9.0	2.1 LO		78.5
Indianhead	70.0	2.5	10.9	0.7	2.6	4.9 LO	8.4	4.3		71.3
STATEWIDE PERCENT[3]	67.2%	2.8%	9.8%	0.6%	3.0%	8.4%	8.2%	100.0%		69.8%

[1] Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

[2] Percentages in this column are the percentage which the operational cost is of the total budget.

[3] Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

Schedule A-2

1993-94 ACTUAL COLLEGE TOTAL EXPENDITURES AND REVENUES SUMMARY

(As reported by the colleges on their VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

Technical College	EXPENDITURES							REVENUES						
	Salaries	Fringe Benefits	Current Expenses	Resale Merchandise	Capital	Debt Retirement	Total[1]	Local	State	Federal	Fees Program	Fees Other[2]	Institu.	Other Sources[3]
Chippewa Valley	$ 17,371,135	$ 5,378,367	$ 6,386,839	$ 1,051,457	$ 2,090,921	$ 1,965,029	$ 34,243,748	$ 11,512,784	$ 7,997,105	$ 4,090,906	$ 3,712,716	$ 955,489	$ 3,776,816	$ 2,197,932
Western	15,788,067	4,806,724	6,909,101	1,324,580	8,186,155	1,932,947	38,947,574	10,712,685	8,809,056	3,822,111	3,818,605	953,599	3,593,909	5,437,609
Southwest	6,662,050	2,015,328	4,218,129	267,077	1,332,710	1,720,668	16,235,962	5,990,602	3,392,866	1,498,842	1,265,253	349,213	2,047,960	1,891,246
Madison	38,490,809	11,197,495	21,712,874	3,437,102	2,527,194	1,641,978	79,007,452	33,826,910	13,197,538	5,651,054	9,958,758	1,865,666	13,706,981	800,547
Blackhawk	9,851,941	2,582,003	3,430,757	119,836	2,504,928	1,704,009	20,193,474	8,522,284	3,338,593	2,702,118	2,052,031	521,584	1,102,257	1,954,597
Gateway	21,116,355	6,950,909	13,563,209	–	3,034,766	2,880,076	47,545,315	24,747,391	7,412,531	4,742,740	4,037,877	1,106,169	5,444,963	53,644
Waukesha	21,460,571	7,266,898	7,069,444	1,265,681	2,813,323	2,001,433	41,877,350	26,846,786	5,069,922	2,097,652	3,672,510	1,074,575	4,006,443	- 890,538
Milwaukee	72,290,869	22,358,494	29,209,149	5,127,435	28,133,127	18,237,138	175,356,212	66,410,003	29,216,063	16,893,004	15,703,174	2,299,444	16,563,275	29,271,250
Moraine Park	14,279,598	4,709,169	6,226,497	983,116	2,604,631	1,392,656	30,195,667	13,872,044	4,981,868	1,561,698	2,875,364	632,833	4,426,834	2,063,026
Lakeshore	10,597,978	3,384,608	4,510,568	189,297	1,527,087	1,643,695	21,853,233	9,364,923	4,703,291	1,512,434	1,962,111	461,222	3,052,530	796,722
Fox Valley	25,816,933	8,519,201	12,887,304	536,481	4,535,622	3,102,560	55,398,101	21,678,911	9,859,360	3,066,884	4,766,163	2,142,878	1,190,888	2,673,019
Northeast	20,930,815	5,898,176	9,690,098	1,432,338	1,194,573	1,317,912	40,463,912	18,053,056	6,687,597	3,230,786	4,827,023	1,287,615	6,785,102	- 407,267
Mid-State	9,437,522	2,972,040	3,899,215	608,171	688,084	1,241,391	18,846,423	8,183,719	4,142,851	2,042,138	2,048,886	470,278	1,536,835	421,716
Northcentral	12,946,261	3,918,334	4,987,318	302,821	3,139,139	1,213,787	26,507,660	9,390,319	5,281,265	3,786,967	2,402,420	648,554	2,597,351	2,400,784
Nicolet	6,535,937	2,023,314	2,626,937	455,189	286,022	969,847	12,897,246	7,054,967	2,352,241	1,454,389	1,187,733	181,249	520,399	164,268
Indianhead	13,541,158	4,248,495	5,843,553	2,372,365	1,516,120	1,683,465	29,205,156	13,725,634	4,267,640	3,299,251	2,811,077	1,377,387	3,408,674	315,493
TOTAL	$317,117,999	$98,229,555	$143,170,992	$19,492,948	$64,114,402	$44,648,611	$686,774,505	$289,893,017	$120,689,785	$61,472,974	$66,701,699	$16,307,763	$83,765,217	$47,944,050
Chippewa Valley	50.7%	15.7%	18.7%	3.1%	6.1%	5.7%	5.0%	33.6%	23.4%	12.0%	10.8%	2.8%	11.0%	6.4%
Western	42.7	13.0	18.7	3.6	16.8 HI	5.2	5.4	29.0 LO	23.8 HI	10.4	9.8	2.6	9.7	14.7
Southwest	41.0 LO	12.4 LO	26.0	1.8	8.2	10.6 HI	2.4	36.9	20.9	9.2	7.8 LO	2.2	12.6	10.4
Madison	48.7	14.2	27.5	4.3	3.2	2.1 LO	11.5	42.8	16.7	7.2	12.6 HI	2.4	17.3	1.0
Blackhawk	48.8	12.8	17.0	0.6 LO	12.4	8.4	2.9	42.2	16.5	13.4	10.2	2.6	5.4	9.7
Gateway	44.4	14.6	28.5 HI	–	6.4	6.1	6.9	52.0	15.6	10.0	8.5	2.3	11.5	0.1
Waukesha	51.2	17.4 HI	16.9	3.0	6.7	4.8	6.1	64.1 HI	12.1 LO	5.0 LO	8.8	2.5	9.6	- 2.1 LO
Milwaukee	41.2	12.8	16.7 LO	2.9	16.0	10.4	25.5 HI	37.9	16.7	9.6	9.0	1.3	9.4	16.1 HI
Moraine Park	47.3	15.6	20.6	3.3	8.6	4.6	4.4	45.9	16.4	5.2	8.9	2.1	14.7	6.8
Lakeshore	48.5	15.5	20.6	0.9	7.0	7.5	3.2	42.9	21.5	6.9	9.0	2.1	14.0	3.6
Fox Valley	46.6	15.4	23.2	1.0	8.2	5.6	8.1	39.1	17.8	5.6	8.6	3.9	20.2 HI	4.8
Northeast	51.7 HI	14.6	23.9	3.5	3.0	3.3	5.9	44.6	16.5	8.0	11.9	3.2	16.8	- 1.0
Mid-State	50.1	15.8	20.7	3.2	3.6	6.6	2.7	43.4	22.0	10.8	10.9	2.5	8.2	2.2
Northcentral	48.8	14.8	18.8	1.2	11.8	4.6	3.9	35.4	19.9	14.3 HI	9.1	2.4	9.8	9.1
Nicolet	50.7	15.7	20.4	3.5	2.2 LO	7.5	1.9 LO	54.7	18.2	11.3	9.2	1.2 LO	4.1 LO	1.3
Indianhead	46.4	14.5	20.0	8.1 HI	5.2	5.8	4.2	47.0	14.6	11.3	9.6	4.7 HI	11.7	1.1
TOTAL	46.2%	14.3%	20.9%	2.8%	9.3%	6.5%	100.0%	42.2%	17.6%	8.9%	9.7%	2.4%	12.2%	7.0%

[1]Expenditure and revenue percentages each add horizontally, the total percentages add vertically

[2]Includes Materials Fees

[3]Other sources includes increases or decreases in fund balance, proceeds from debt, etc

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Schedule A-3

1993-94 ACTUAL STAFF ANALYSIS SUMMARY

(As Reported by the Colleges in the Staff Accounting System)

Technical College	Administrators[1]		Supervisors/ Coordinators		Teachers		Specialists		Sub-total Educational[2]		Other Staff		Total	
	#[3]	$[4]	#	$	#	$	#	$	#	$	#	$	#	$
Chippewa Valley	4.0	90,970	20.8	73,880	258.6	50,983	12.5	59,797	295.9	53,505	206.6	33,786	502.5	45,398
Western	1.0	81,951	24.4	62,157	244.5	45,705	1.7	61,202	271.6	47,413	244.1	31,933	515.7	40,086
Southwest	3.0	83,156	9.5	71,101	113.0	42,738	7.0	56,115	132.5	46,393	89.3	28,335	221.8	39,123
Madison	4.0	104,523	45.3	74,894	555.5	50,744	16.0	63,287	620.8	53,176	483.5	33,828	1,104.3	44,705
Blackhawk	2.0	102,215	18.6	50,515	132.4	45,651	6.0	56,225	159.0	47,331	146.8	27,155	305.8	37,645
Gateway	4.0	98,566	20.4	64,743	284.0	51,390	28.1	63,364	336.5	53,760	262.4	37,433	598.9	46,607
Waukesha	7.0	98,190	25.2	74,455	272.6	53,622	12.1	71,457	316.9	56,944	262.8	39,595	579.7	49,079
Milwaukee	3.8	118,869	51.2	89,094	851.2	58,145	18.3	82,776	924.5	60,596	1,016.6	38,643	1,941.1	49,099
Moraine Park	3.7	109,337	26.9	68,701	192.0	49,367	9.8	75,739	232.4	53,672	206.2	35,063	438.6	44,923
Lakeshore	5.0	90,288	10.5	69,702	163.0	49,720	5.4	65,295	183.9	52,421	136.3	33,260	320.2	44,265
Fox Valley	6.0	99,518	31.5	64,412	411.4	44,492	9.4	63,509	458.3	46,972	347.9	35,755	806.2	42,131
Northeast	7.0	92,570	18.2	76,965	297.2	52,519	15.7	63,474	338.1	55,173	253.6	31,917	591.7	45,206
Mid-State	3.6	109,748	23.5	74,223	122.3	49,151	8.6	65,825	158.0	55,168	111.0	33,404	269.0	46,188
Northcentral	1.5	94,178	18.1	74,338	175.3	51,063	13.1	60,018	208.0	53,963	177.8	30,900	385.8	43,334
Nicolet	2.3	86,135	8.4	67,725	91.6	48,014	2.8	56,930	105.1	50,661	98.0	32,672	203.1	41,981
Indianhead	9.0	82,213	25.6	63,212	178.3	48,430	7.4	59,837	220.3	51,911	201.6	31,849	421.9	42,325
TOTAL	66.9	96,063	378.1	71,691	4,342.9	51,030	173.9	65,538	4,961.8	53,720	4,244.5	34,935	9,206.3	45,059
Chippewa Valley	0.8%	6	4.1%	10	51.5% HI	11	2.5%	4	58.9%	9	41.1%	10	5.5%	12
Western	0.2 LO	1	4.8	2	47.4	4	0.3 LO	7	52.7	4	47.3	6	5.6	3
Southwest	1.3	3	4.3	9	50.9	1	3.2	1	59.7 HI	1	40.3 LO	2	2.4	2
Madison	0.4	13	4.1	14	50.3	10	1.4	8	56.2	8	43.8	11	12.0	9
Blackhawk	0.6	12	6.1	1	43.3	3	2.0	2	52.0	3	48.0	1	3.3	1
Gateway	0.7	10	3.4	5	47.4	13	4.7 HI	9	56.2	11	43.8	14	6.5	14
Waukesha	1.2	9	4.4	13	47.0	15	2.1	14	54.7	15	45.3	16	6.3	15
Milwaukee	0.2	16	2.6 LO	16	43.9	16	0.9	16	47.6 LO	16	52.4 HI	15	21.1 HI	16
Moraine Park	0.9	14	6.1	7	43.8	8	2.2	15	53.0	10	47.0	12	4.8	10
Lakeshore	1.5	5	3.3	8	50.9	9	1.7	12	57.4	7	42.6	8	3.5	8
Fox Valley	0.7	11	3.9	4	51.0	2	1.2	11	56.8	2	43.2	13	8.7	5
Northeast	1.2	7	3.1	15	50.2	14	2.6	10	57.1	14	42.9	5	6.4	11
Mid-State	1.3	15	8.7 HI	11	45.5	7	3.2	13	58.7	13	41.3	9	2.9	13
Northcentral	0.4	8	4.7	12	45.4	12	3.4	6	53.9	12	46.1	3	4.2	7
Nicolet	1.1	4	4.1	6	45.1	5	1.4	3	51.7	5	48.3	7	2.2 LO	4
Indianhead	2.1 HI	2	6.1	3	42.3 LO	6	1.7	5	52.2	6	47.8	4	4.6	6
TOTAL	0.7		4.1		47.2		1.9		53.9		46.1		100.0%	

[1]The numbers vary because of differing organizational structures among the colleges. This position classification includes the college president and other certified administrators who are responsible for the overall educational program of the college or for an assigned portion of the overall educational program.

[2]This is the sum or average of the four previous staff classifications.

[3]The (#) columns indicate number of staff: The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each college's percentage distribution of staff which adds horizontally, except for the total column which adds vertically. NOTE: The staff numbers cannot be compared to any cost allocation Schedule A-3 Staff Analysis Summary prior to the actual 1989-90 count. Beginning with the 1989-90 actual summary, the staff counts are computed on a different basis using workload percentages reported by the colleges for employees in all funds and functions.

[4]The ($) columns indicate average compensation: The top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification, the total represents the statewide mean personal services cost for that classification; the bottom portion contains each college's rank for that classification.

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Schedule A-4

1993-94 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY[1]

(Calculated from data reported by the colleges on their VE-CA-9 Cost Allocation Schedule)

	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Chippewa Valley	$ –	$ 242,572	$ 261,702	$ 102,579	$ –	$ 606,853
Western	–	311,419	230,187	68,290	3,819	613,715
Southwest	–	60,353	130,762	42,599	5,080	238,794
Madison	123,530	525,767	383,025	145,627	45,765	1,223,714
Blackhawk	–	112,800	155,550	33,580	25,976	327,906
Gateway	–	265,197	199,082	67,610	2,827	534,716
Waukesha	–	216,935	241,415	113,378	15,206	586,934
Milwaukee	128,004	874,881	531,355	175,867	32,292	1,742,399
Moraine Park	–	188,498	129,776	34,967	1,738	354,979
Lakeshore	–	125,408	99,514	47,683	1,782	274,387
Fox Valley	–	389,612	291,821	138,327	12,673	832,433
Northeast	–	307,367	322,734	159,243	15,169	804,513
Mid-State	–	127,037	130,410	51,921	2,769	312,137
Northcentral	–	212,168	124,415	44,045	–	380,628
Nicolet	17,867	34,208	45,054	34,582	1,074	132,785
Indianhead	–	155,701	265,598	81,708	2,017	905,024
TOTAL MATERIALS FEES	$269,401	$4,149,923	$3,542,400	$1,342,006	$168,187	$9,471,917
Chippewa Valley	–	1,894.1	1,036.0	329.3	–	3,259.4
Western	–	2,062.4	1,016.1	213.9	13.1	3,305.5
Southwest	–	510.9	421.6	218.9	5.4	1,156.8
Madison	1,927.1	3,866.6	1,282.4	1,027.8	211.7	8,315.6
Blackhawk	–	1,009.1	657.7	160.1	14.1	1,841.0
Gateway	–	2,621.9	1,320.2	250.9	2.0	4,195.0
Waukesha	–	1,986.9	1,040.1	429.7	42.7	3,499.4
Milwaukee	2,702.1	6,737.5	3,300.1	704.0	113.9	13,537.6
Moraine Park	–	1,720.3	922.8	136.8	5.6	2,785.5
Lakeshore	–	1,103.9	611.6	313.2	4.2	2,032.9
Fox Valley	–	2,937.1	1,229.4	470.9	39.7	4,677.1
Northeast	–	2,596.8	1,113.4	534.8	65.0	4,310.0
Mid-State	–	1,108.5	701.8	122.4	8.6	1,941.3
Northcentral	–	1,443.0	773.5	147.9	–	2,364.4
Nicolet	278.2	391.7	236.1	96.2	3.7	1,005.9
Indianhead	–	1,246.9	934.9	279.6	6.3	2,467.7
TOTAL FTE STUDENTS	4,907.4	33,237.6	16,597.7	5,436.4	536.0	60,715.1
Chippewa Valley	$ –	$4.25	$8.40	$10.40	$ –	$6.20
Western	–	5.05	7.55	10.65	9.75	6.20
Southwest	–	3.95	10.35	6.50	31.45	6.90
Madison	2.15	4.55	9.95	4.70	7.20	4.90
Blackhawk	–	3.75	7.90	7.00	61.45 HI	5.95
Gateway	–	3.35	5.05	9.00	47.85	4.25
Waukesha	–	3.65	7.75	8.80	11.90	5.80
Milwaukee	1.60 LO	4.35	5.35	8.35	9.45	4.30
Moraine Park	–	3.65	4.70	8.50	10.25	4.25
Lakeshore	–	3.80	5.40	5.05	14.20	4.50
Fox Valley	–	4.40	7.90	9.80	10.65	5.95
Northeast	–	3.95	9.65	9.95	7.80	6.20
Mid-State	–	3.80	6.20	14.15	10.75	5.35
Northcentral	–	4.90	5.35	9.95	–	5.35
Nicolet	2.15	2.90	6.35	12.00	9.75	4.40
Indianhead	–	4.15	9.45	9.75	10.70	6.80
MEAN MATERIALS FEE/CREDIT[2]	$1.85	$4.15	$7.10	$8.25	$10.45	$5.20

[1]Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

[2]Computed as follows: each college's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fees per credit. This amount will vary according to each college's program mix and number of exemptions by aid category.

Schedule A-5
1993-94 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY
(Calculated from data reported by the colleges on their VE-CA-5 Cost Allocation Schedules)

District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	Cost Per FTE Rank
Chippewa Valley	$ --	$ 12,577,828	$ 10,351,529	$ 2,719,808	$ --	$ 25,649,165	
Western	--	13,530,343	8,368,485	1,330,782	51,962	23,281,572	
Southwest	--	4,032,237	4,869,622	1,386,719	26,515	10,315,093	
Madison	9,759,346	29,188,892	13,108,328	6,063,265	836,625	58,956,456	
Blackhawk	--	7,071,611	6,359,009	1,044,053	76,029	14,550,702	
Gateway	--	20,157,329	11,396,776	2,005,729	18,019	33,577,853	
Waukesha	--	18,082,350	11,869,611	3,472,464	259,140	33,683,565	
Milwaukee	13,759,407	51,370,696	30,414,429	6,663,768	633,986	102,842,286	
Moraine Park	--	12,685,518	8,742,762	1,277,250	40,878	22,746,408	
Lakeshore	--	8,575,334	5,843,713	2,519,808	16,973	16,955,828	
Fox Valley	--	23,117,872	12,309,214	4,744,025	218,542	40,389,653	
Northeast	--	15,729,494	11,576,588	4,142,895	248,371	31,697,348	
Mid-State	--	7,805,507	5,984,124	791,552	41,648	14,622,831	
Northcentral	--	10,485,505	7,531,420	1,278,701	--	19,295,626	
Nicolet	2,371,259	3,904,486	2,889,795	934,104	26,266	10,125,910	
Indianhead	--	9,633,577	9,427,414	1,722,100	29,354	20,812,445	
TOTAL COST	$25,890,012	$247,948,579	$161,042,819	$42,097,023	$2,524,308	$479,502,741	
Chippewa Valley	--	1,894.1	1,036.0	329.3	--	3,259.4	
Western	--	2,062.4	1,016.1	213.9	13.1	3,305.5	
Southwest	--	510.9	421.6	218.9	5.4	1,156.8	
Madison	1,927.1	3,866.6	1,282.4	1,027.8	211.7	8,315.6	
Blackhawk	--	1,009.1	657.7	160.1	14.1	1,841.0	
Gateway	--	2,621.9	1,320.2	250.9	2.0	4,195.0	
Waukesha	--	1,986.9	1,040.1	429.7	42.7	3,499.4	
Milwaukee	2,702.1	6,737.5	3,300.1	704.0	113.9	13,557.6	
Moraine Park	--	1,720.3	922.8	136.6	5.6	2,785.5	
Lakeshore	--	1,103.9	611.6	313.2	4.2	2,032.9	
Fox Valley	--	2,937.1	1,229.4	470.9	39.7	4,677.1	
Northeast	--	2,596.8	1,113.4	534.8	65.0	4,310.0	
Mid-State	--	1,108.5	701.8	122.4	8.6	1,941.3	
North Central	--	1,443.0	773.5	147.9	--	2,364.4	
Nicolet	278.2	391.7	236.1	96.2	3.7	1,005.9	
Indianhead	--	1,246.9	934.9	279.6	6.3	2,467.7	
TOTAL FTE STUDENTS	4,907.4	33,237.6	16,597.7	5,436.4	536.0	60,715.1	
Chippewa Valley	$ --	$6,641	$9,992	$8,259	$ --	$7,869	6
Western	--	6,560	8,235 LO	6,222	3,976	7,043 LO	1
Southwest	--	7,893	11,550	6,333	4,928	8,917	14
Madison	5,064 LO	7,549	10,222	5,899 LO	3,951	7,090	2
Blackhawk	--	7,008	9,668	6,522	5,396	7,904	7
Gateway	--	7,688	8,633	7,994	9,147 HI	8,004	8
Waukesha	--	9,101	11,412	8,081	6,072	9,626	15
Milwaukee	5,092	7,625	9,216	9,465	5,568	7,586	5
Moraine Park	--	7,374	9,474	9,335	7,248	8,166	10
Lakeshore	--	7,768	9,556	8,045	4,061	8,341	11
Fox Valley	--	7,871	10,012	10,074 HI	5,509	8,636	13
Northeast	--	6,057 LO	10,398	7,746	3,821 LO	7,354	3
Mid-State	--	7,042	8,527	6,469	4,843	7,533	4
Northcentral	--	7,266	9,737	8,646	--	8,161	9
Nicolet	8,524 HI	9,967 HI	12,240 HI	9,713	7,138	10,067 HI	16
Indianhead	--	7,726	10,084	6,160	4,667	8,434	12
MEAN COST/FTE	$5,276	$7,460	$9,703	$7,744	$4,711	$7,898	

Schedule A-6
STATEWIDE 1993-94 ACTUAL COSTS PER FTE BY AID CATEGORY
(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Instruction[1]	2,917	4,907	6,979	5,099	2,307	5,307
Agriculture	--	6,454	13,084	7,204	2,069	9,592
Business	--	4,127	6,900	4,355	1,346	4,338
Graphics	--	6,938	9,219	10,416	4,198	7,196
Home Economics	--	6,377	8,300	3,363	2,297	5,295
Industrial	--	10,482	8,710	7,621	2,634	8,558
Service & Health	--	7,953	7,831	5,214	--	7,452
Technical	--	7,636	10,698	12,678	11,879	7,769
Television	--	6,717	--	2,295	--	6,654
General Education	2,917	3,306	5,247	4,668	1,946	3,883
Instructional Resources	225	219	225	225	201	221
Student Services	820	770	779	749	763	775
DIRECT COSTS	3,962	5,896	7,983	6,073	3,271	6,303
Research	21	47	57	52	32	48
General Administration	170	224	266	256	206	234
General Institutional	375	653	756	738	558	665
Physical Plant	748	640	641	625	644	648
INDIRECT COSTS	1,314	1,564	1,720	1,671	1,440	1,595
TOTAL COST	5,276	7,460	9,703	7,744	4,711	7,898
FTE Enrollment[2]	4,907.4	33,237.6	16,597.7	5,436.4	536.0	60,715.1
Agriculture	--	497.1	482.7	33.2	6.2	1,019.2
Business	--	12,230.3	1,000.1	873.6	0.4	14,104.4
Graphics	--	750.1	90.9	46.3	46.5	933.8
Home Economics	--	752.8	353.4	792.5	114.9	2,013.6
Industrial	--	126.7	4,535.9	663.6	52.1	5,378.3
Service & Health	--	5,141.3	2,346.8	1,549.5	--	9,037.6
Technical	--	2,680.6	17.2	61.8	1.2	2,760.8
Television	--	52.2	--	0.8	--	53.0
General Education	4,907.4	11,006.5	7,770.7	1,415.1	314.7	25,414.4

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line.

Schedule B-1

COLLEGE PARALLEL 1993-94 ACTUAL COSTS PER FTE BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Madison	Milwaukee	Nicolet	Statewide Average
Instruction[1]	3,073	2,636 LO	4,565 HI	2,917
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	3,073	2,636 LO	4,565 HI	2,917
Instructional Resources	208	202 LO	556 HI	225
Student Services	703 LO	862	1,221 HI	820
DIRECT COSTS	3,984	3,700 LO	6,342 HI	3,962
Research	14 LO	22	70 HI	21
General Administration	161 LO	163	303 HI	170
General Institutional	292 LO	379	909 HI	375
Physical Plant	614 LO	828	901 HI	748
INDIRECT COSTS	1,081 LO	1,392	2,183 HI	1,314
TOTAL COSTS	5,065 LO	5,092	8,525 HI	5,276
FTE Enrollment[2]	1,927.1	2,702.1	278.2	4,907.4
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	1,927.1	2,702.1	278.2	4,907.4

[1] The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[2] The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each college.

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Schedule B.2

ASSOCIATE DEGREE 1993-94 ACTUAL COSTS PER FTE BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE CA 4 and VE CA 5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North central	Nicolet	Indianhead	Statewide Average
Instruction[1]	4,497	4,483	5,251	5,266	4,219	4,984	5,995 HI	4,935	4,312	5,287	5,281	4,007 LO	4,539	4,696	5,857	5,246	4,907
Agriculture	5,598	9,655 HI	5,313	7,480	3,442 LO	5,429	–	5,379	7,392	8,505	6,415	4,628	–	–	–	6,510	6,454
Business	4,090	3,169 LO	4,398	3,813	4,619	4,964 HI	4,796	3,953	3,695	4,668	4,875	3,340	3,961	3,787	4,845	4,677	4,127
Graphics	–	4,728	–	8,259	–	–	–	6,527	3,662 LO	–	10,830 HI	–	–	8,832	–	–	6,938
Home Economics	–	6,610	9,922	7,045	–	4,951	6,007	6,172	7,974	5,619	4,900	3,261	13,612 HI	1,252 LO	7,773	–	6,377
Industrial	–	–	6,309	–	12,575	9,731	7,928	–	22,364 HI	–	13,296	7,350	5,869 LO	–	–	8,207	10,482
Service & Health	6,195	7,414	10,583 HI	9,528	5,826 LO	7,537	10,450	8,565	6,668	7,846	6,802	6,815	8,477	7,960	9,510	10,275	7,953
Technical	7,051	7,480	5,487 LO	7,311	6,563	8,160	10,025	7,719	6,186	8,946	8,369	6,662	6,093	6,880	12,074 HI	8,377	7,636
Television	–	6,516	–	–	–	4,454 LO	–	7,843 HI	–	–	–	–	–	–	–	–	6,717
General Education	3,293	2,865	3,784	3,082	3,008	3,334	4,221 HI	3,365	2,995	3,703	3,596	2,670 LO	3,097	3,235	3,981	3,518	3,306
Instructional Resources	232	151	462	208	214	217	240	202	312	287	165	125 LO	200	336	556 HI	211	219
Student Services	526	805	627	703	926	923	979	862	925	483 LO	554	708	899	703	1,221 HI	915	770
DIRECT COSTS	5,255	5,239	6,340	6,177	5,359	6,124	7,214	5,999	5,549	6,057	6,000	4,840 LO	5,626	5,735	7,634 HI	6,372	5,806
Research	89	109 HI	75	22	94	53	51	31	20	43	55	13 LO	59	34	78	56	47
General Administration	227	212	402 HI	262	351	175	208	230	203	249	175	133 LO	261	295	339	200	224
General Institutional	616	554	462	474	633	596	1,000	536	1,042	887	1,054 HI	553	505	541	1,017	384 LO	653
Physical Plant	454	447 LO	615	614	571	742	628	828	561	533	587	518	569	661	901 HI	713	640
INDIRECT COSTS	1,386	1,322	1,554	1,372	1,649	1,566	1,887	1,625	1,826	1,712	1,871	1,217 LO	1,414	1,531	2,335 HI	1,353	1,564
TOTAL COSTS	6,641	6,561	7,894	7,549	7,008	7,690	9,101	7,624	7,375	7,769	7,871	6,057 LO	7,042	7,266	9,969 HI	7,725	7,460
FTE Enrollment[2]	1,894.1	2,062.4	510.9	3,866.6	1,009.1	2,621.9	1,986.9	6,737.5	1,720.3	1,103.9	2,937.1	2,596.8	1,108.5	1,443.0	391.7	1,246.9	33,237.6
Agriculture	22.4	17.2	15.3	146.7	18.3	44.7	–	100.1	23.1	17.9	79.2	8.6	–	–	–	3.6	497.1
Business	656.8	656.9	207.1	1,641.3	277.3	942.5	782.9	2,088.3	701.6	412.7	943.3	1,076.4	498.8	491.8	194.9	857.8	12,230.3
Graphics	–	122.4	–	218.1	–	–	–	327.0	20.6	–	33.4	–	–	28.6	–	–	750.1
Home Economics	–	61.0	22.3	115.2	–	71.8	38.9	196.0	51.2	0.6	153.6	1.2	18.2	2.4	22.4	–	752.8
Industrial	–	–	0.5	–	8.3	25.5	5.8	–	1.9	–	45.9	9.5	12.0	–	–	19.3	126.7
Service & Health	381.8	448.2	56.2	602.1	191.0	369.4	230.0	1,069.7	199.8	171.7	479.2	408.7	103.0	242.9	70.1	117.5	5,141.3
Technical	159.1	111.4	46.3	267.9	47.4	175.0	267.4	425.8	198.8	105.2	229.6	249.5	136.8	146.4	11.6	102.4	2,680.6
Television	–	3.0	–	–	–	16.2	–	33.0	–	–	–	–	–	–	–	–	52.2
General Education	674.0	642.3	163.2	875.3	458.8	976.8	661.9	2,497.6	523.3	395.8	972.9	842.9	341.7	530.9	92.8	346.3	11,006.5

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each college.

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Schedule B-3
VOCATIONAL 1993-94 ACTUAL COSTS PER FTE BY COLLEGE
(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	7,682	6,009	8,638 HI	7,682	6,878	5,867	8,126	6,460	6,182	6,954	7,250	8,114	5,836 LO	6,977	7,782	7,487	6,979
Agriculture	15,027	15,554	9,759 LO	17,185	10,602	--	--	--	17,909	10,124	11,192	17,853	23,171 HI	11,093	--	10,638	13,084
Business	7,059	5,042	8,447	6,947	8,300	8,106	11,640 HI	6,013	4,584 LO	6,524	8,644	8,944	5,591	5,004	4,995	6,755	6,900
Graphics	--	16,524 HI	--	6,961	--	--	--	10,947	12,095	8,710	7,575	--	6,840 LO	--	--	--	9,219
Home Economics	6,055	16,664	17,367	--	6,189	2,611 LO	3,869	8,132	10,660	5,021	16,031	7,108	4,579	--	20,626 HI	4,518	8,300
Industrial	7,732	7,964	8,127	8,794	6,755	13,274	10,403	8,723	6,511 LO	10,962	9,418	8,368	8,174	10,433	13,284 HI	7,504	8,710
Service & Health	6,227	7,341	7,597	7,753	5,566 LO	8,815	8,035	9,156 HI	7,550	6,301	7,573	9,145	7,721	7,424	5,804	6,337	7,831
Technical	10,400	--	2,557 LO	--	--	--	8,325	17,380 HI	--	--	--	10,689	--	--	--	10,040	10,698
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	7,396	3,856	7,648	4,049	6,832	3,645 LO	6,633	4,934	4,502	5,752	5,423	6,442	3,736	5,589	6,517	7,835 HI	5,247
Instructional Resources	232	151	462	208	214	216	240	202	312	287	165	125 LO	200	336	556 HI	211	225
Student Services	526	605	627	702	908	922	979	862	925	483 LO	554	708	889	703	1,221 HI	915	779
DIRECT COSTS	8,440	6,765 LO	9,727 HI	8,592	8,000	7,005	9,345	7,524	7,419	7,724	7,969	8,947	6,925	8,016	9,559	8,613	7,983
Research	104	127 HI	97	30	97	57	58	34	24	47	63	17 LO	72	42	97	67	57
General Administration	268	248	517 HI	351	362	188	238	250	240	275	198	177 LO	320	360	421	237	266
General Institutional	726	648	595	635	654	841	1,143	581	1,232	977	1,196	738	620	660	1,263 HI	454 LO	756
Physical Plant	454	447 LO	615	614	556	741	628	828	561	533	587	518	589	661	901 HI	712	641
INDIRECT COSTS	1,552	1,470	1,824	1,630	1,669	1,627	2,067	1,693	2,057	1,832	2,044	1,450 LO	1,601	1,723	2,682 HI	1,470	1,720
TOTAL COSTS	9,992	8,235 LO	11,551	10,222	9,669	8,632	11,412	9,217	9,476	9,556	10,013	10,397	8,526	9,739	12,241 HI	10,083	9,703
FTE Enrollment[2]	1,036.0	1,016.1	421.6	1,282.4	657.7	1,320.2	1,040.1	3,300.1	922.8	611.6	1,229.4	1,113.4	701.8	773.5	236.1	934.9	16,597.7
Agriculture	40.2	33.0	78.8	53.0	25.4	--	--	--	20.5	29.3	49.4	26.2	15.2	55.0	--	56.7	482.7
Business	93.1	85.6	45.8	127.7	54.5	32.1	26.2	85.1	67.6	34.0	30.6	101.0	43.3	41.6	18.0	113.9	1,000.1
Graphics	--	7.1	--	17.2	--	--	--	15.8	8.2	12.5	19.4	--	10.7	--	--	--	90.9
Home Economics	24.7	4.8	18.1	--	24.1	2.8	10.8	103.3	32.9	18.4	18.4	34.7	23.1	--	6.0	25.3	353.4
Industrial	412.8	274.8	98.6	456.6	146.0	197.5	300.5	764.9	344.2	97.4	346.4	420.5	134.6	143.9	40.3	356.9	4,535.9
Service & Health	79.2	120.8	97.3	371.4	94.1	172.5	238.2	379.0	102.8	91.1	112.0	166.5	112.7	53.2	43.1	112.9	2,346.8
Technical	2.6	--	0.7	--	--	--	0.8	1.7	--	--	--	8.5	--	--	--	4.9	17.2
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	383.4	490.0	82.3	256.5	313.6	915.3	457.6	1,950.3	346.6	328.9	653.2	356.0	362.2	479.8	128.7	264.3	7,770.7

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each college.

Schedule B-4

VOCATIONAL ADULT 1993-94 ACTUAL COSTS PER FTE BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE CA 4 and VE CA 5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park[1]	Lakeshore	Fox Valley	Northeast	Wis. State	North Central	Nicolet[2]	Indianhead	Statewide Average
Instruction[3]	6,092	3,952	3,603	3,721	3,595 LO	5,090	4,962	6,508	5,986	5,432	7,188 HI	5,501	3,804	5,907	5,256	3,641	5,099
Agriculture	6,769	2,310	795 LO	7,459	2,216	–	2,826	4,584	118,829 HI	4,023	8,147	3,756	–	38,546	2,160	3,774	7,204
Business	5,664	2,495	2,345 LO	3,909	3,556	4,232	3,744	3,765	4,437	4,051	5,975 HI	5,793	2,555	5,119	3,407	2,709	4,355
Graphics	–	3,941	3,263 LO	8,636	–	–	3,611	6,167	7,753	5,940	15,619 HI	–	–	4,727	–	–	10,416
Home Economics	2,658	2,139	6,545 HI	2,344	2,835	4,556	3,848	3,417	2,236	1,533 LO	4,082	5,491	2,447	2,077	2,950	2,424	3,363
Industrial	10,581 HI	9,317	2,862 LO	5,896	4,359	7,432	4,084	9,297	4,189	6,016	9,019	8,132	3,860	8,538	5,471	4,761	7,671
Service & Health	5,599	4,526	3,435	3,591	2,712 LO	3,293	5,199	7,095	6,866	8,780 HI	5,557	4,630	4,236	5,580	5,649	4,055	5,214
Technical	2,960	1,668 LO	–	5,748	–	9,294	15,451	25,078 HI	–	9,746	16,513	11,297	3,720	–	–	7,382	12,678
Television	–	–	–	–	–	–	–	2,295	–	–	–	–	–	–	–	–	2,295
General Education	7,409	2,821	3,356	3,745	4,752	8,491	7,360	6,533	6,436	2,498 LO	10,483	2,981	3,484	5,831	11,887 HI	4,615	4,668
Instructional Resources	232	151	462	208	214	216	240	202	312	287	165	125 LO	200	336	556 HI	211	225
Student Services	526	605	627	702	946	922	979	862	925	463 LO	554	708	889	703	1,221 HI	915	749
DIRECT COSTS	6,850	4,708	4,692	4,631 LO	4,755	6,229	6,181	7,572	7,223	6,202	7,907 HI	6,334	4,693	6,946	7,041	4,767	6,073
Research	91	133 HI	82	19	101	66	51	41	24	48	68	16 LO	65	41	96	60	52
General Administration	233	259	439 HI	226	379	217	210	308	248	277	215	170 LO	375	355	418	212	256
General Institutional	632	676	505	409	685	740	1,010	716	1,278	985	1,297 HI	708	727	652	1,255	608 LO	738
Physical Plant	454	447 LO	615	614	602	741	628	827	561	533	587	519	569	661	901 HI	712	625
INDIRECT COSTS	1,410	1,515	1,641	1,268 LO	1,767	1,764	1,899	1,892	2,111	1,843	2,167	1,413	1,776	1,709	2,670 HI	1,392	1,671
TOTAL COSTS	8,260	6,223	6,333	5,899 LO	6,522	7,992	8,080	9,464	9,334	8,045	10,074 HI	7,747	6,469	8,655	9,713	6,159	7,744
FTE Enrollment[4]	329.3	213.9	218.9	1,027.8	160.1	250.9	429.7	704.0	136.8	313.2	470.9	534.8	122.4	147.9	98.2	279.6	5,438.4
Agriculture	3.2	1.3	0.7	3.1	1.5	–	1.0	4.0	0.4	2.9	7.9	3.1	–	0.9	0.1	3.1	33.2
Business	131.1	43.9	13.0	106.4	57.1	58.8	78.8	35.4	16.2	59.1	61.8	104.6	14.1	20.6	1.1	21.6	823.6
Graphics	–	0.8	0.1	5.6	–	–	1.5	15.2	0.1	0.5	20.3	–	–	2.2	–	–	46.3
Home Economics	19.4	47.2	20.7	103.8	17.3	30.0	108.8	178.3	20.0	13.3	60.9	56.1	21.4	15.4	39.6	40.3	792.5
Industrial	29.8	25.6	3.8	40.6	32.7	20.1	60.5	160.9	6.3	18.5	85.7	108.8	11.4	25.6	2.7	30.6	663.6
Service & Health	110.4	71.6	66.1	169.8	33.0	90.6	90.9	186.9	51.7	107.4	181.8	151.0	60.7	42.3	40.8	94.5	1,549.5
Technical	1.2	0.3	–	1.9	–	9.4	5.2	5.5	0.1	13.0	11.3	12.1	0.4	–	0.1	1.3	61.8
Television	–	–	–	–	–	–	–	0.8	–	–	–	–	–	–	–	–	0.8
General Education	34.2	23.2	114.5	596.6	18.5	42.0	83.0	117.0	42.0	98.5	41.2	99.1	14.4	40.9	11.8	38.2	1,415.1

[1]Moraine Park reported no instructional costs for 0.07 technical FTE's.

[2]Nicolet reported no instructional costs for 0.13 technical FTE's.

[3]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[4]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each college.

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Schedule B-5

COMMUNITY SERVICES 1993-94 ACTUAL COSTS PER FTE BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast[1]	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[2]	--	1,999	2,434	1,861	2,574	5,229 HI	3,121	2,834	3,767	1,672 LO	2,871	1,765	2,278	--	2,785	2,214	2,307
Agriculture	--	--	--	2,214	--	--	2,423	--	--	2,755 HI	2,470	1,868 LO	--	--	--	1,986	2,069
Business	--	1,641	--	--	--	--	--	--	--	--	--	--	--	--	--	--	1,346
Graphics	--	--	--	--	3,133	--	3,228	4,551 HI	--	--	3,444	--	--	--	2,291 LO	--	4,198
Home Economics	--	1,989	1,914	2,010	2,685	--	3,690	2,037	8,390 HI	1,094 LO	2,633	3,108	2,724	--	--	2,016	2,297
Industrial	--	1,867	--	2,162	1,622 LO	5,229	3,561	1,927	2,218	--	3,580	2,042	2,937	--	5,568 HI	2,815	2,634
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	19,444 HI	763 LO	--	--	--	--	11,879
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	2,029	2,448	1,774	2,521	--	2,833 HI	2,179	1,884	1,621	2,189	1,603 LO	1,930	--	2,053	2,250	1,946
Instructional Resources	--	150	461	208	212	215	240	202	312	289	165	125 LO	201	--	556 HI	214	201
Student Services	--	603	625	703	974	918	979	861	925	487 LO	554	708	891	--	1,221 HI	926	763
DIRECT COSTS	--	2,752	3,520	2,772	3,760	6,362 HI	4,340	3,897	5,004	2,448 LO	3,590	2,598	3,370	--	4,562	3,354	3,271
Research	-	97	64	18	91	132 HI	44	33	26	39	57	13 LO	63	--	91	52	32
General Administration	--	189	340	195	339	435 HI	183	244	270	228	181	134 LO	279	--	396	185	206
General Institutional	--	492	392	353 LO	612	1,480 HI	877	567	1,387	808	1,093	557	541	--	1,188	355	558
Physical Plant	--	446 LO	613	614	593	738	628	827	561	538	587	519	591	--	901 HI	721	644
INDIRECT COSTS	--	1,224	1,409	1,178 LO	1,635	2,785 HI	1,732	1,671	2,244	1,613	1,918	1,223	1,474	--	2,576	1,313	1,440
TOTAL COSTS	--	3,976	4,929	3,950	5,395	9,147 HI	6,072	5,568	7,248	4,061	5,508	3,821 LO	4,844	--	7,138	4,667	4,711
FTE Enrollment[3]	--	13.1	5.4	211.7	14.1	2.0	42.7	113.9	5.6	4.2	39.7	65.0	8.6	--	3.7	6.3	536.0
Agriculture	--	--	--	1.0	--	--	0.6	--	--	0.9	0.6	2.8	--	--	--	0.3	6.2
Business	--	0.3	--	--	--	--	--	--	--	--	--	0.1	--	--	--	--	0.4
Graphics	--	--	--	--	0.6	--	9.6	34.0	--	--	2.1	--	--	--	0.2	--	46.5
Home Economics	--	4.6	0.1	52.4	6.0	--	3.5	24.7	1.5	1.5	11.6	5.4	1.7	--	--	1.9	114.9
Industrial	--	0.5	--	14.5	0.7	2.0	7.8	9.8	2.7	--	4.8	6.4	1.6	--	0.8	0.5	52.1
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	0.7	0.5	--	--	--	--	1.2
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	--	7.7	5.3	143.8	6.8	--	21.2	45.4	1.4	1.8	19.9	49.8	5.3	--	2.7	3.6	314.7

[1] Northeast reported no instructional costs for 0.07 business FTE's.

[2] The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[3] The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-6
TOTAL 1993-94 ACTUAL COSTS PER FTE BY COLLEGE
(Calculated from Data Reported by the Colleges on the VE CA-4 and VE CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Madison	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North-central	Nicolet	Indianhead	Statewide Average
Instruction[1]	5,871	4,908	6,160	4,853 LO	5,102	5,268	6,467 HI	4,912	5,012	5,803	5,970	5,220	4,939	5,518	5,884	5,906	5,307
Agriculture	11,412	13,256	8,971	9,978	7,429	5,429	2,685	5,348	13,354	9,078	8,106	12,857	23,171 HI	11,498	2,160 LO	10,031	9,592
Business	4,638	3,335 LO	4,995	4,032	4,979	5,020	4,904	4,030	3,786	4,721	5,052 HI	3,981	4,052	3,927	4,850	4,791	4,338
Graphics	–	5,362	3,263	8,175	3,133	–	3,280	6,520	6,076	8,598	11,076 HI	–	6,840	8,539	2,291 LO	–	7,196
Home Economics	4,557	5,043	10,982 HI	4,275	4,523	4,775	4,347	5,393	7,727	3,483	5,429	5,908	6,145	1,963 LO	6,095	3,198	5,295
Industrial	7,924	8,068	7,924	8,376	6,512 LO	12,361	9,201	8,750	6,526	10,171	9,657	8,229	7,643	10,147	12,663 HI	7,325	8,558
Service & Health	6,084	7,077	7,108	8,070	5,426 LO	7,277	8,568 HI	8,534	6,953	7,737	8,621	6,895	7,237	7,579	7,450	7,098	7,452
Technical	7,074	7,467	5,443 LO	7,301	6,563	8,218	10,123	7,980	6,184	9,034	8,781	6,958	6,087	6,880	11,941 HI	8,440	7,769
Television	–	6,516	–	–	–	4,454 LO	–	7,720 HI	–	–	–	–	–	–	–	–	6,654
General Education	4,883	3,278	4,501	3,197 LO	4,529	3,593	5,312	3,557	3,723	4,372	4,455	3,654	3,416	4,410	5,103	5,324 HI	3,883
Instructional Resources	232	151	482	208	214	217	240	202	312	287	165	125 LO	200	336	556 HI	211	221
Student Services	526	606	627	703	922	922	979	862	925	483 LO	554	706	689	703	1,221 HI	915	775
DIRECT COSTS	6,429	5,664 LO	7,249	5,764	6,238	6,407	7,686 HI	5,976	6,249	6,573	6,689	6,053	6,028	6,557	7,661	7,032	6,303
Research	94	116 HI	84	21	95	55	53	30	21	45	59	14 LO	65	37	82	61	48
General Administration	241	226	450 HI	246	357	182	217	226	217	261	185	149 LO	289	320	356	215	234
General Institutional	653	580	519	445	645	819	1,042	526	1,117 HI	929	1,116	620	561	587	1,068	414 LO	665
Physical Plant	454	447 LO	615	614	569	741	628	826	561	533	587	518	589	661	901 HI	713	648
INDIRECT COSTS	1,442	1,379	1,668	1,326	1,666	1,597	1,940	1,610	1,916	1,768	1,947	1,301 LO	1,504	1,605	2,407 HI	1,403	1,595
TOTAL COSTS	7,871	7,043 LO	8,917	7,090	7,904	8,004	9,626	7,586	8,165	8,341	8,636	7,354	7,532	8,162	10,068 HI	8,435	7,898
FTE Enrollment[2]	3,259.4	3,305.5	1,156.8	8,315.6	1,841.0	4,195.0	3,499.4	13,557.6	2,785.5	2,032.9	4,677.1	4,310.0	1,941.3	2,364.4	1,005.9	2,467.7	60,715.1
Agriculture	65.9	51.5	94.9	203.8	45.2	44.7	1.6	104.0	44.0	51.0	137.2	40.8	15.2	56.0	0.1	63.7	1,019.6
Business	880.9	786.6	265.9	1,875.4	388.9	1,033.4	886.0	2,208.9	785.3	505.8	1,035.7	1,281.9	556.3	553.9	214.0	843.3	14,104.2
Graphics	–	130.3	0.1	240.9	0.6	–	11.1	392.0	28.9	13.0	75.3	–	10.7	30.8	0.2	–	933.9
Home Economics	44.1	117.5	61.2	271.5	47.4	104.6	187.9	502.3	105.7	33.9	244.4	97.4	62.5	17.9	67.9	67.6	2,013.8
Industrial	442.7	301.0	102.9	511.7	185.7	245.1	374.7	935.5	355.1	115.9	482.8	545.2	159.5	169.5	43.7	407.4	5,378.4
Service & Health	571.3	640.6	219.5	1,143.3	318.1	632.5	559.0	1,635.6	354.3	370.2	772.9	726.2	276.4	338.4	153.9	324.9	9,037.1
Technical	162.9	111.7	47.0	269.7	47.4	184.4	273.4	433.1	198.9	118.2	241.6	268.6	137.1	146.4	11.8	108.5	2,760.7
Television	–	3.0	–	–	–	16.2	–	33.8	–	–	–	–	–	–	–	–	53.0
General Education	1,091.6	1,163.3	365.3	3,799.3	807.7	1,934.1	1,223.7	7,312.4	913.3	824.9	1,687.2	1,349.9	723.6	1,051.5	514.3	652.3	25,414.4

[1] The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each college. The costs listed below by instructional division are the costs per FTE for each division within the college.

[2] The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each college.

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Schedule C-1

ACTUAL 1993-94 AGRICULTURE DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	22.4	40.2	3.2	--	65.8	6.5%	$ 959,852	7.3%
Western	17.2	33.0	1.3	--	51.5	5.0	875,649	6.7
Southwest	15.3	78.8	0.8	--	94.9	9.3	1,157,889	8.8
Madison	146.7	53.0	3.1	1.0	203.8	20.0	2,648,215	20.2
Blackhawk	18.3	25.4	1.5	--	45.2	4.4	484,327	3.7
Gateway	44.7	--	--	--	44.7	4.4	366,908	2.8
Waukesha	--	--	1.0	0.6	1.6	0.2	8,340	0.1
Milwaukee	100.1	--	4.0	--	104.1	10.2	841,941	6.4
Moraine Park	23.1	20.5	0.4	--	44.0	4.3	824,773	6.3
Lakeshore	17.9	29.3	2.9	0.9	51.0	5.0	626,852	4.8
Fox Valley	79.2	49.5	7.9	0.5	137.1	13.5	1,541,901	11.7
Northeast	8.6	26.2	3.1	2.9	40.8	4.0	658,125	5.0
Mid-State	--	15.2	--	--	15.2	1.5	441,928	3.4
Northcentral	--	55.1	0.9	--	56.0	5.5	847,211	6.5
Nicolet	--	--	0.1	--	0.1	--	268	--
Indianhead	3.6	56.7	3.1	0.3	63.7	6.2	832,317	6.3
TOTAL	497.1	482.9	33.3	6.2	1,019.5	100.0%	$13,116,496	100.0%
PERCENT OF TOTAL	48.7%	47.4%	3.3%	0.6%	100.0%			

Associate Degree	$4,765,278					
Vocational		$7,975,750				
Vocational-Adult			$343,458			
Community Services				$32,010		
PERCENT OF COST	36.3%	60.8%	2.6%	0.3%	100.0%	

Schedule C-2

ACTUAL 1993-94 BUSINESS DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	656.8	93.1	131.0	--	880.9	6.2%	$ 5,861,246	6.2%
Western	656.8	85.7	43.9	0.3	786.7	5.6	4,062,297	4.3
Southwest	207.1	45.9	13.0	--	266.0	1.9	2,008,907	2.1
Madison	1,641.3	127.7	106.4	--	1,875.4	13.3	11,527,812	12.1
Blackhawk	277.3	54.5	57.1	--	388.9	2.8	3,015,765	3.2
Gateway	942.5	32.1	58.9	--	1,033.5	7.3	7,967,456	8.4
Waukesha	782.9	26.2	78.9	--	888.0	6.3	6,868,823	7.2
Milwaukee	2,088.3	85.1	35.5	--	2,208.9	15.7	14,490,489	15.2
Moraine Park	701.6	67.5	16.2	--	785.3	5.6	5,187,310	5.5
Lakeshore	412.7	34.0	59.1	--	505.8	3.6	3,549,243	3.7
Fox Valley	943.3	30.6	61.8	--	1,035.7	7.3	7,779,515	8.2
Northeast	1,076.3	100.9	104.6	0.1	1,281.9	9.1	7,605,100	8.0
Mid-State	498.9	43.3	14.1	--	556.3	3.9	3,601,379	3.8
Northcentral	491.8	41.6	20.5	--	553.9	3.9	3,486,082	3.7
Nicolet	194.8	18.1	1.1	--	214.0	1.5	1,866,700	2.0
Indianhead	657.8	113.9	71.6	--	843.3	6.0	6,061,550	6.4
TOTAL	12,230.2	1,000.2	873.7	0.4	14,104.5	100.0%	$94,939,674	100.0%
PERCENT OF TOTAL	86.7%	7.1%	6.2%	--	100.0%			
Associate Degree	$79,858,070							
Vocational		$9,247,170						
Vocational-Adult			$5,833,083					
Community Services				$1,351				
PERCENT OF COST	84.1%	9.7%	6.2%	--	100.0%			

Schedule C-3
ACTUAL 1993-94 GRAPHICS DIVISION FTE STUDENTS AND COST BY COLLEGE
(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	$ --	--
Western	122.4	7.1	0.8	--	130.3	13.9	988,350	10.5
Southwest	--	--	0.1	--	0.1	--	580	--
Madison	218.1	17.2	5.6	--	240.9	25.8	2,626,917	27.9
Blackhawk	--	--	--	0.6	0.6	0.1	3,256	0.1
Gateway	--	--	--	--	--	--	--	--
Waukesha	--	--	1.5	9.6	11.1	1.2	65,217	0.7
Milwaukee	327.0	15.8	15.2	34.0	392.0	42.0	3,705,247	39.4
Moraine Park	20.6	8.2	0.1	--	28.9	3.1	275,438	2.9
Lakeshore	--	12.5	0.5	--	13.0	1.4	152,577	1.6
Fox Valley	33.5	19.4	20.3	2.1	75.3	8.1	1,124,706	12.0
Northeast	--	--	--	--	--	--	--	--
Mid-State	--	10.7	--	--	10.7	1.1	104,649	1.1
Northcentral	28.6	--	2.2	--	30.8	3.3	360,249	3.8
Nicolet	--	--	--	0.2	0.2	--	1,271	--
Indianhead	--	--	--	--	--	--	--	--
TOTAL	750.2	90.9	46.3	46.5	933.9	100.0%	$9,408,457	100.0%
PERCENT OF TOTAL	80.3%	9.7%	5.0%	5.0%	100.0%			
Associate Degree	$7,320,763							
Vocational		$1,120,794						
Vocational-Adult			$636,608					
Community Services				$330,292				
PERCENT OF COST	77.8%	11.9%	6.8%	3.5%	100.0%			

Schedule C-4

ACTUAL 1993-94 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	24.7	19.4	--	44.1	2.2%	$ 288,851	1.8%
Western	61.0	4.8	47.2	4.5	117.5	5.8	848,610	5.3
Southwest	22.3	18.1	20.7	0.1	61.2	3.0	889,966	5.5
Madison	115.3	--	103.8	52.4	271.5	13.5	1,744,535	10.9
Blackhawk	--	24.1	17.3	6.0	47.4	2.4	341,645	2.1
Gateway	71.8	2.8	30.0	--	104.6	5.2	778,938	4.9
Waukesha	38.9	16.7	108.8	3.5	167.9	8.3	1,189,048	7.4
Milwaukee	196.0	103.3	178.3	24.7	502.3	24.9	4,092,356	25.5
Moraine Park	51.2	32.9	20.1	1.5	105.7	5.3	1,232,756	7.7
Lakeshore	0.6	18.4	13.4	1.5	33.9	1.7	186,835	1.2
Fox Valley	153.6	18.4	60.9	11.5	244.4	12.1	1,949,547	12.1
Northeast	1.2	34.7	56.1	5.4	97.4	4.8	796,912	5.0
Mid-State	16.2	23.1	21.4	1.8	62.5	3.1	561,827	3.5
Northcentral	2.5	--	15.4	--	17.9	0.9	71,697	0.4
Nicolet	22.4	6.0	39.5	--	67.9	3.4	702,470	4.4
Indianhead	--	25.4	40.3	1.9	67.6	3.4	365,800	2.3
TOTAL	753.0	353.4	792.6	114.8	2,013.8	100.0%	$16,041,793	100.0%
PERCENT OF TOTAL	37.4%	17.5%	39.4%	5.7%	100.0%			
Associate Degree	$6,842,920							
Vocational		$3,897,569						
Vocational-Adult			$4,760,772					
Cooperative Services				$540,532				
PERCENT OF COST	42.6%	24.3%	29.7%	3.4%	100.0%			

Schedule C-5

ACTUAL 1993-94 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	412.9	29.8	--	442.7	8.2%	$ 4,664,396	7.4%
Western	--	274.9	25.6	0.5	301.0	5.6	3,253,455	5.2
Southwest	0.5	98.6	3.8	--	102.9	1.9	1,130,634	1.8
Madison	--	456.6	40.6	14.5	511.7	9.5	5,700,770	9.0
Blackhawk	6.3	146.0	32.7	0.7	185.7	3.4	1,784,871	2.8
Gateway	25.5	197.5	20.1	2.0	245.1	4.6	3,994,643	6.3
Waukesha	5.8	300.5	60.5	7.8	374.6	7.0	4,841,671	7.7
Milwaukee	--	764.9	160.8	9.8	935.5	17.4	11,270,245	17.9
Moraine Park	1.9	344.1	6.3	2.8	355.1	6.6	3,584,148	5.7
Lakeshore	--	97.4	18.5	--	115.9	2.2	1,580,024	2.5
Fox Valley	45.9	346.4	85.7	4.8	482.8	9.0	6,360,476	10.1
Northeast	9.5	420.5	108.8	6.4	545.2	10.1	5,900,570	9.4
Mid-State	12.0	134.6	11.4	1.6	159.6	3.0	1,713,158	2.7
Northcentral	--	143.9	25.6	--	169.5	3.1	2,308,438	3.7
Nicolet	--	40.3	2.7	0.8	43.8	0.8	821,761	1.3
Indianhead	19.3	356.9	30.7	0.5	407.4	7.6	4,081,552	6.5
TOTAL	126.7	4,536.0	663.6	52.2	5,378.5	100.0%	$62,990,812	100.0%
PERCENT OF TOTAL	2.4%	84.3%	12.3%	1.0%	100.0%			
Associate Degree	$1,751,574							
Vocational		$53,773,888						
Vocational-Adult			$7,161,290					
Community Services				$304,060				
PERCENT OF COST	2.8%	85.3%	11.4%	0.5%	100.0%			

Schedule C-6

ACTUAL 1993-94 SERVICE & HEALTH DIVISION FTE STUDENTS AND COST BY COLLEGE
(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	381.8	79.2	110.3	--	571.3	6.3%	$ 4,776,696	5.1%
Western	448.2	120.8	71.6	--	640.6	7.1	6,168,465	6.6
Southwest	56.2	97.2	66.1	--	219.5	2.4	2,200,276	2.3
Madison	602.1	371.4	169.8	--	1,143.3	12.7	12,326,948	13.1
Blackhawk	191.0	94.1	33.0	--	318.1	3.5	2,638,994	2.8
Gateway	369.4	172.5	90.6	--	632.5	7.0	6,541,364	7.0
Waukesha	230.0	238.1	90.9	--	559.0	6.2	6,806,200	7.2
Milwaukee	1,069.8	379.0	186.9	--	1,635.7	18.1	19,275,363	20.5
Moraine Park	199.8	102.8	51.7	--	354.3	3.9	3,768,956	4.0
Lakeshore	171.8	91.0	107.4	--	370.2	4.1	3,961,162	4.2
Fox Valley	479.1	112.0	181.8	--	772.9	8.6	7,307,720	7.8
Northeast	408.7	166.5	151.0	--	726.2	8.0	6,740,147	7.2
Mid-State	103.0	112.7	60.7	--	276.4	3.1	2,846,752	3.0
Northcentral	243.0	53.2	42.2	--	338.4	3.7	3,577,109	3.8
Nicolet	70.1	43.1	40.7	--	153.9	1.7	1,866,859	2.0
Indianhead	117.5	112.9	94.5	--	324.9	3.6	3,181,867	3.4
TOTAL	5,141.5	2,346.5	1,549.2	--	9,037.2	100.0%	$93,984,878	100.0%
PERCENT OF TOTAL	56.9%	26.0%	17.1%	--	100.0%			
Associate Degree	$55,949,874							
Vocational		$25,419,785						
Vocational-Adult			$12,615,219					
Community Services				--				
PERCENT OF COST	59.5%	27.1%	13.4%	--	100.0%			

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Schedule C-7

ACTUAL 1993-94 TECHNICAL DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE s % of Total	Total Cost: Amount	Percent
Chippewa Valley	159 1	2 6	1 2	--	162 9	5 9%	$ 1,617,535	5 4%
Western	111 4	--	0 3	--	111 7	4 0	1,125,154	3 8
Southwest	46 3	0 7	--	--	47 0	1 7	379,151	1 3
Madison	267 9	--	1 8	--	269 7	9 8	2,667,854	8 9
Blackhawk	47 4	--	--	--	47 4	1 7	458,184	1 5
Gateway	175 0	--	9 4	--	184 4	6 7	2,108,061	7 0
Waukesha	267 4	0 8	5 2	--	273 4	9 9	3,884,141	13 0
Milwaukee	425 8	1 7	5 6	--	433 1	15 7	4,825,241	16 1
Moraine Park	198 8	--	0 1	--	198 9	7 2	1,914,899	6 4
Lakeshore	105 2	--	13 0	--	118 2	4 3	1,447,671	4 8
Fox Valley	229 6	--	11 3	0 7	241 6	8 8	2,911,985	9 7
Northeast	249 5	6 5	12 1	0 5	268 6	9 7	2,514,734	8 4
Mid-State	136 8	--	0 3	--	137 1	5 0	1,216,647	4 1
Northcentral	146 4	--	--	--	146 4	5 3	1,427,197	4 8
Nicolet	11 6	--	0 1	--	11 7	0 4	206,246	0 7
Indianhead	102 3	4 9	1 3	--	108 5	3 9	1,222,002	4 1
TOTAL	2,680 5	17 2	61 7	1 2	2,760 6	100 0%	$29,926,702	100 0%
PERCENT OF TOTAL	97 1%	0 6%	2 2%	0 1%	100 0%			
Associate Degree	$28,706,257							
Vocational		$230,583						
Vocational Adult			$971,953					
Community Services				$17,909				
PERCENT OF COST	95 9%	0 8%	3 2%	0 1%	100 0%			

Schedule C-8

ACTUAL 1993-94 TELEVISION DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--	--
Western	3.0	--	--	--	3.0	5.7	$ 26,828	5.3
Southwest	--	--	--	--	--	--	--	--
Madison	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--	--
Gateway	16.2	--	--	--	16.2	30.5	113,919	22.5
Waukesha	--	--	--	--	--	--	--	--
Milwaukee	33.0	--	0.8	--	33.8	63.8	366,229	72.2
Moraine Park	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--
Northcentral	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--
TOTAL	52.2	--	0.8	--	53.0	100.0%	$506,976	100.0%
PERCENT OF TOTAL	98.6%	--	1.4%	--	100.0%			
Associate Degree	$502,913							
Vocational		--						
Vocational-Adult			$4,063					
Cooperative Services				--				
PERCENT OF COST	99.2%	--	0.8%	--	100.0%			

Schedule C-9

ACTUAL 1993-94 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	674.0	383.4	34.2	--	1,091.6	4.3%	$ 7,480,589	4.7%
Western	--	642.4	490.0	23.2	7.7	1,163.3	4.6	5,932,764	3.8
Southwest	--	163.2	82.3	114.6	5.2	365.3	1.4	2,547,690	1.6
Madison	1,927.1	875.4	256.5	596.5	143.8	3,799.3	15.0	19,713,405	12.4
Blackhawk	--	468.7	313.6	18.6	6.8	807.7	3.2	5,823,660	3.7
Gateway	--	976.9	915.2	42.0	--	1,934.1	7.6	11,706,564	7.4
Waukesha	--	661.9	457.6	83.0	21.2	1,223.7	4.8	10,020,125	6.3
Milwaukee	2,702.1	2,497.6	1,950.3	117.0	45.4	7,312.4	28.8	43,975,175	27.7
Moraine Park	--	523.3	346.6	42.0	1.4	913.3	3.6	5,958,128	3.8
Lakeshore	--	395.8	328.9	98.4	1.8	824.9	3.2	5,451,464	3.4
Fox Valley	--	972.9	653.2	41.2	19.9	1,687.2	6.6	11,413,803	7.2
Northeast	--	842.9	358.0	99.1	49.9	1,349.9	5.3	7,481,760	4.7
Mid-State	--	341.7	362.2	14.4	5.3	723.6	2.9	4,136,491	2.6
Northcentral	--	530.9	479.8	40.9	--	1,051.6	4.1	7,217,643	4.6
Nicolet	278.2	92.9	128.7	11.8	2.7	514.3	2.0	4,660,335	2.9
Indianhead	--	346.3	264.3	38.1	3.6	652.3	2.6	5,067,357	3.2
TOTAL	4,907.4	11,006.8	7,770.6	1,415.0	314.7	25,414.5	100.0%	$158,586,953	100.0%
PERCENT OF TOTAL	19.3%	43.3%	30.6%	5.6%	1.2%	100.0%			

College Parallel	$25,890,012
Associate Degree	$62,250,930
Vocational	$59,377,280
Vocational-Adult	$9,770,577
Community Services	$1,298,154

PERCENT OF COST	16.3%	39.3%	37.4%	6.2%	0.8%	100.0%

Schedule C-10

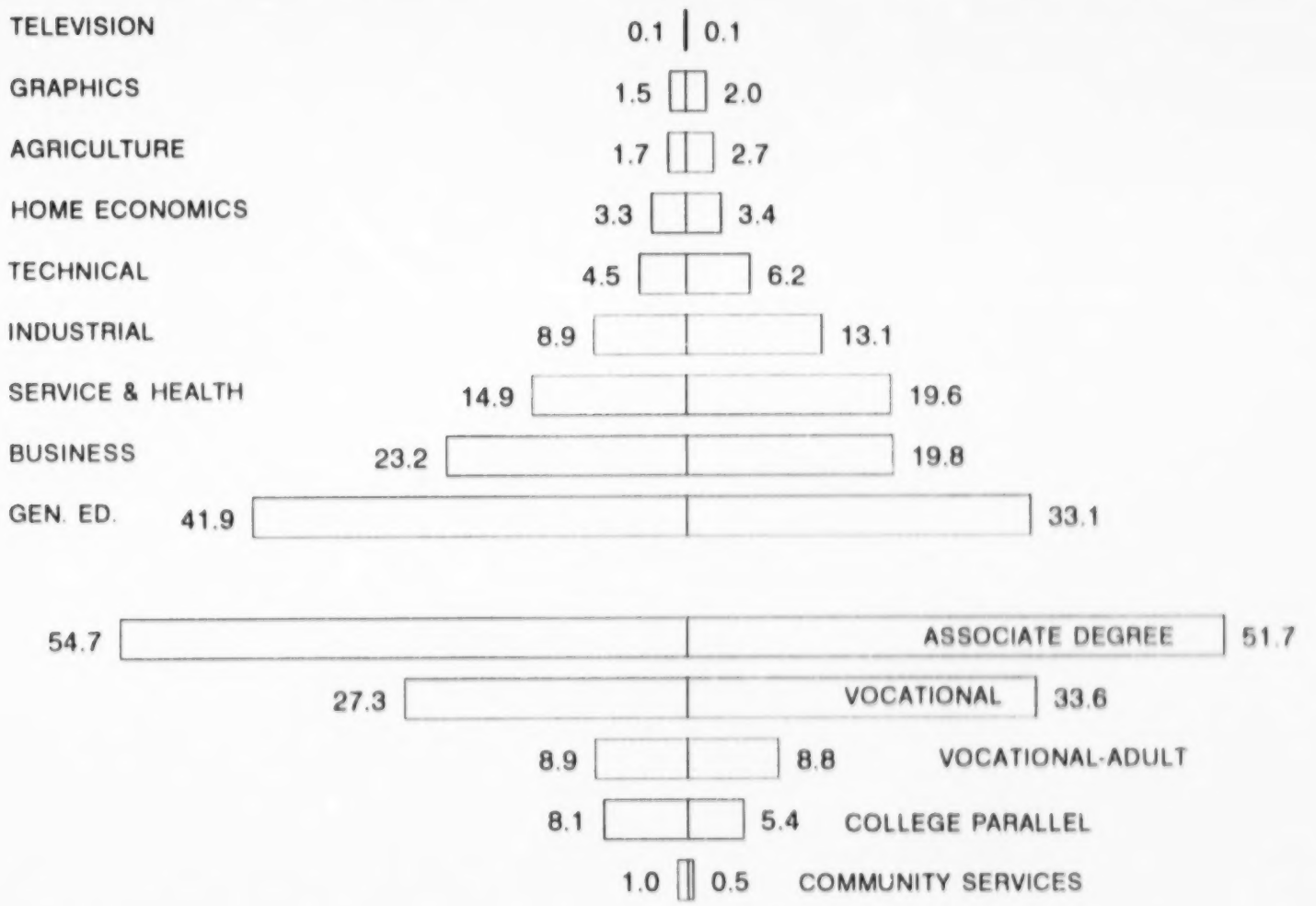
ACTUAL 1993-94 TOTAL FTE STUDENTS AND COST BY COLLEGE

(Calculated from Data Reported by the Colleges on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

Technical College	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	1,894.1	1,036.0	329.3	--	3,259.4	5.4%	$ 25,649,165	5.4%
Western	--	2,062.4	1,018.1	213.9	13.1	3,305.5	5.4	23,281,572	4.9
Southwest	--	510.9	421.6	218.9	5.4	1,156.8	1.9	10,315,093	2.2
Madison	1,927.1	3,866.6	1,282.4	1,027.8	211.7	8,315.6	13.7	58,956,456	12.3
Blackhawk	--	1,009.1	657.7	160.1	14.1	1,841.0	3.0	14,550,702	3.0
Gateway	--	2,621.9	1,320.2	250.9	2.0	4,195.0	6.9	33,577,853	7.0
Waukesha	--	1,986.9	1,040.1	429.7	42.7	3,499.4	5.8	33,683,565	7.0
Milwaukee	2,702.1	6,737.5	3,300.1	704.0	113.9	13,557.6	22.3	102,842,286	21.5
Moraine Park	--	1,720.3	922.8	136.8	5.6	2,785.5	4.6	22,746,408	4.7
Lakeshore	--	1,103.9	611.6	313.2	4.2	2,032.9	3.3	16,955,828	3.5
Fox Valley	--	2,937.1	1,229.4	470.9	39.7	4,677.1	7.7	40,389,653	8.4
Northeast	--	2,596.8	1,113.4	534.8	65.0	4,310.0	7.1	31,697,348	6.6
Mid-State	--	1,108.5	701.8	122.4	8.6	1,941.3	3.2	14,622,831	3.1
Northcentral	--	1,443.0	773.5	147.9	--	2,364.4	3.9	19,295,626	4.0
Nicolet	278.2	391.7	236.1	96.2	3.7	1,005.9	1.7	10,125,910	2.1
Indianhead	--	1,246.9	934.9	279.6	6.3	2,467.7	4.1	20,812,445	4.3
TOTAL	4,907.4	33,237.6	16,597.7	5,436.4	536.0	60,715.1	100.0%	$479,502,741	100.0%
PERCENT OF TOTAL	8.1%	54.7%	27.3%	9.0%	0.9%	100.0%			

College Parallel	$25,890,012					
Associate Degree		$247,948,579				
Vocational			$161,042,819			
Vocational-Adult				$42,097,023		
Community Services					$2,524,308	
PERCENT OF COST	5.4%	51.7%	33.6%	8.8%	0.5%	100.0%

Schedule D-1
STATEWIDE ACTUAL1993-94 FTE ENROLLMENT AND OPERATIONAL
COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY



Schedule D-2
STATEWIDE ACTUAL 1993-94 COST RATIOS PER FTE STUDENT
BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Agriculture	--	1.14	2.00 HI	1.25	.57	1.54
Business	--	.85	1.22	.89	.47 LO	.88
Graphics	--	1.20	1.51	1.65	.84	1.24
Home Economics	--	1.13	1.40	.76	.60	1.00
Industrial	--	1.65	1.45	1.30	.64	1.41
Service & Health	--	1.33	1.34	1.00	--	1.27
Technical	--	1.29	1.70	1.94	1.81	1.31
Television	--	1.17	--	.63	--	1.17
General Education	.67	.74	1.01	.93	.55	.82
TOTAL	.67	.94	1.23	.98	.60	1.00

Schedule D-3

STATEWIDE ACTUAL 1993-94 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education		
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services	Total
Agriculture	--	0.8	0.8	0.1	*	1.7
Business	--	20.2	1.6	1.4	*	23.2
Graphics	--	1.2	0.1	0.1	0.1	1.5
Home Economics	--	1.2	0.6	1.3	0.2	3.3
Industrial	--	0.2	7.5	1.1	0.1	8.9
Service & Health	--	8.5	3.9	2.5	--	14.9
Technical	--	4.4	*	0.1	*	4.5
Television	--	0.1	--	--	--	0.1
General Education	8.1	18.1	12.8	2.3	0.6	41.9
TOTAL	8.1	54.7	27.3	8.9	1.0	100.0

*Asterisk indicates less than one-tenth of one percent (0.1).

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